



Homeowner Property Tax Refund

The deadline to file this claim is December 31, 2007.
To speed your refund we encourage you to file electronically at mt.gov.

The 2007 Montana Legislature passed a law to refund up to \$400 of property taxes paid in 2006 (or earlier years in some cases) for your principal residence, if you meet certain qualifications. Please review the eligibility requirements below. If you qualify, complete and submit this form to request your refund.

Property owner (please print)

Last name

First name

Middle initial

Mailing address

City

State

Zip code

Do you qualify?

You qualify for this refund if you meet the statutory requirements, which include:

- You were the owner (or contractee for deed) in 2006 of residential property.
- You lived in this property as your principal residence for at least seven months in 2006.
- You paid property taxes on your principal residence in 2006.

See Special Information page for further details.

Principal residence Enter the address of the principal residence. To speed your refund, enter your property geocode (optional). See "Definitions" for geocode and how to find it.

Physical address of the property

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Property geocode (optional)

Amount of refund (check one)

- ☐ I'm claiming the maximum \$400 allowed
- ☐ I paid less than \$400; therefore, I am claiming the amount I paid - enter amount \$_____

Under penalty of false swearing I state: To my knowledge I am the only claimant for the property listed above, that I meet the eligibility requirements and believe that I am lawfully entitled to the homeowner property tax refund.

Printed name of property owner

Signature

Date

Social security number (required)

Daytime telephone number

If you wish to use direct deposit, enter your bank routing and account numbers below.

RTN#

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ACCT#

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- ☐ Checking
- ☐ Savings

For a faster refund you can file electronically by visiting the state of Montana's website at mt.gov. If you do not wish to file electronically, please complete and return this form to: Montana Department of Revenue, PO Box 8032, Helena MT 59604-8032

If you have questions, please call us toll free at 1-866-859-2254 or in Helena at 444-6869.

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Special Information

Definitions

Geocode is a unique 17-character number used to identify a parcel of property. You can find your geocode several ways:

- Look at the top portion of your tax year 2006 property tax bill or assessment notice.
- If you still live in the same residence that you occupied in 2006, visit the website **gis.mt.gov**. Click on "Parcel Search" near the left side of the screen, click "Okay", select "Owner", then select the county of your principal residence. Type your name as it appears on your bill and select "View Parcel Details."
- Call us at **1-866-859-2254**; or in Helena at **444-6869**.
- Contact your local Department of Revenue, Property Assessment Office.

Montana property taxes generally means the amount of tax year 2006 *ad valorem* property taxes that you have paid on your *principal residence* in Montana. (See the following details for special situations in which you may also claim property taxes paid for tax years 2004 and 2005).

Owned includes purchasing under a contract for deed, owning 20% or more of the shares or other membership interests of an entity that owns a residence, and being the grantor or grantors under a trust indenture. (For example, you have 20% interest in a corporation that owns a ranch. In 2006 you occupied a dwelling on the ranch as your principal residence for at least 7 months during 2006. You qualify for the refund; however, no more than one refund can be claimed for any single residence.)

Principal residence means a residential dwelling that is a single-family dwelling unit, unit of a multiple-unit dwelling, trailer, manufactured home, or mobile home and as much of the surrounding land, not exceeding one acre, as is reasonably necessary for its use as a dwelling, and that is occupied by the owner for at least 7 *months* during the tax year.

Details

About the Refund...

You may claim a refund amount of up to \$400, depending on the amount of property taxes you have actually paid in 2006 (or 2004 and 2005 in special cases). The vast majority of homeowners will be able to claim the full \$400. ▲ Only one claim can be made with respect to any single property. ▲ The deadline to file your refund claim is December 31, 2007, unless you show good cause for not being able to file on time and you are granted a special extension.

▲ Any refund amount you receive must be reported as taxable income for federal and/or state individual income tax purposes if you claimed an itemized deduction for your 2006 property taxes on your tax year 2006 federal and/or state income tax form. ▲ To speed your refund, we encourage you to file your claim electronically at **mt.gov**. ▲ Your social security number is required to complete this claim. ▲ Any person who files a false or fraudulent refund claim is subject to criminal prosecution, including recovery of the refund plus penalty and interest. ▲ If you owe a debt to the State of Montana, your refund may be reduced by the amount of the debt owed.

About Owning the Property...

To claim the refund, you must have been the owner (or contractee for deed) in 2006 of qualifying residential property. ▲ If there are multiple owners of a property, the refund may be claimed by the person who maintained the property as his or her principal residence for at least 7 months during 2006, and also owns a 20% or greater interest in the property. ▲ The personal representative of the estate of a deceased taxpayer may execute and file the claim for a refund on behalf of a deceased taxpayer who qualifies for the refund.

About Living in the Property...

Generally, to claim the refund you must have lived in the property as your principal residence for at least 7 months in 2006. (For the purposes of this refund, 7 months is defined to be 198 consecutive days.) ▲ However, if you moved from one Montana property to another Montana property during 2006 you may still qualify for the refund even though you did not live in either property for a full 7 months. You will still qualify if you released ownership of your first principal residence and took ownership of the successive principal residence, and moved out of your first principal residence and into the successive principal residence. In addition, you must have paid Montana property taxes on either or both residences for at least 7 months during 2006. You may only make a refund claim for one of the residences.

About Paying Taxes on the Property...

You may claim a property tax refund of up to \$400. To claim the refund, you must have paid tax year 2006 property taxes on your principal residence. ▲ You may claim a refund only for the *ad valorem* property taxes you paid. *Ad valorem* taxes are taxes that are based on the value of your property and include all taxes based on a mill levy, or other levy that is based on the value of your property. Property taxes that do not vary with the value of your property, such as flat fees paid for garbage, sewer, or lighting districts, for example, are not considered *ad valorem* taxes and do not qualify for the refund. ▲ If your tax year 2006 property taxes on your principal residence were less than \$400, you may add property taxes paid in 2005 and 2004 to meet the \$400 refund amount. The taxes must have been paid on the same principal residence, not on multiple properties. ▲ If you paid less than \$400 in combined property taxes on your principal residence in 2006, 2005 and 2004, you may claim a refund for the amount of property taxes that you did pay. Please enter the actual amount in the Amount of Refund section on the claim form. ▲ When adding property taxes from 2005 and 2004, you may only add the *ad valorem* property taxes you paid on the property that you are claiming as your principal residence. You cannot add the property taxes you paid on a different residence where you previously lived to reach the \$400 refund amount.

Got a Question...?

If you have a question regarding this refund that wasn't fully answered in the above details you may visit our website at [**mt.gov/revenue**](http://mt.gov/revenue), where you will find a list of frequently asked questions (FAQ) pertaining to the refund. The FAQ sheet addresses specific issues related to marriage, divorce, death of a family member and estates, commercial properties as your principal residence, ownership and occupancy, temporary or mobile dwellings, special types of taxpayers, and other miscellaneous questions.

Still can't find an answer on the website? You may also contact our call center staff by calling **1-866-859-2254** and someone will assist you in getting an answer to your question.